

IRS News Release

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Media Contact: 202.622.4000

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New Temporary Procedure for Certain Expedited Ruling Requests

IR-2006-123, August 9, 2006

WASHINGTON — The Internal Revenue Service is updating its temporary procedure for processing requests for certain expedited letter rulings for reorganizations and section 355 distributions. The temporary procedure was put in place because flooding caused the temporary closure of the IRS headquarters building in Washington, D.C.

The Internal Revenue Service established a pilot program for processing requests for letter rulings for reorganizations and section 355 distributions on an expedited basis, provided certain requirements were met.

For expedited treatment as described in Revenue Procedures 2005-68 and 2006-1, taxpayers should fax their requests to (703) 605-1764. The temporary number listed in IR-2006-105 no longer serves this function.

Also requesters no longer need to contact an IRS attorney before making expedited ruling requests, thus the temporary procedure described in IR-2006-105 is withdrawn. Taxpayers should instead follow the normal instructions in Revenue Procedures 2005-68 and 2006-1. However, taxpayers may call the Office of the Associate Chief Counsel (Corporate) at (202) 622-7242 or (202) 622-4038, if they have questions regarding this procedure.

Remember, as noted in IR-2006-103, the temporary address for hand or courier delivery of these requests is: IRS, 950 L'Enfant Plaza, Fifth Floor, Washington, D.C. 20024. The IRS will issue another news release if the address for hand or courier delivery is changed to our Virginia offices.

All requests that are not hand delivered should continue to be sent to the Post Office Box specified in the Revenue Procedure 2006-1: Internal Revenue Service, Attn: CC:PA:DRU, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.